

DISTRICT ISSUES A TAX BILL SEPARATE FROM THE COUNTY OR BALTIMORE CITY TAX BILL, THE APPROPRIATE COUNTY OR BALTIMORE CITY OFFICIAL MAY REQUIRE THE HOMEOWNER TO SUBMIT PROOF OF PAYMENT OF THE SEPARATE TAX BILL OF SUBMISSION OF THE MUNICIPAL OR SPECIAL TAXING DISTRICT REAL PROPERTY TAX BILL.

(h) The county or Baltimore City official shall be responsible for disbursing monthly the full State, municipal, or special taxing district real property tax collected to the appropriate State, municipal and special district official. If the homeowner has paid a greater amount in State, county, municipal or special taxing district real property taxes than [his] THE property tax liability as set forth on [his certificate of eligibility] THE TAX BILL OR BILLS, OR AS EVIDENCED BY THE CERTIFICATE OF TAX CREDIT, the county or Baltimore City official shall issue a refund equal to an amount by which the real property tax payment exceeds the property tax liability.

(i) Each month or more frequently, if appropriate, the county or Baltimore City official shall submit a report to the Department of Assessments and Taxation requesting reimbursement for an amount equal to the difference between the amount of the total real property taxes levied on the eligible homeowners and the total amount of the property tax liability as reflected in [redeemed certificates of eligibility] TAX BILLS ADJUSTED TO ALLOW FOR THE CREDITS PROVIDED FOR BY THIS SECTION (BUT NOT INCLUDING THE AMOUNTS OF ANY CREDITS ALLOWED UNDER SECTION 12F-2 OF THIS ARTICLE) AND REDEEMED TAX CREDIT CERTIFICATES. The Department of Assessments and Taxation shall certify to the Comptroller within 5 working days after receipt of a report the amount of reimbursement due each county and Baltimore City. Within five working days the Comptroller shall make the payment to each county and Baltimore City[.] OR AUTHORIZE THE COUNTY OR BALTIMORE CITY OFFICIAL TO WITHHOLD FROM TAXES LEVIED AND COLLECTED IN ACCORD WITH SECTIONS 33 AND 61 OF THIS ARTICLE AN AMOUNT SUFFICIENT TO REIMBURSE THE COUNTY OR BALTIMORE CITY.

12F-3.

(a) The counties, [and] Baltimore City AND ANY INCORPORATED MUNICIPALITY may grant a tax credit from real property taxation for county, [or] Baltimore City OR INCORPORATED MUNICIPALITY purposes for certain homeowners by reason of disability. If the county, [or] Baltimore City OR INCORPORATED MUNICIPALITY adopts such a tax credit program, the minimum tax credit shall equal 50% of the assessed value of the dwelling or \$4,000, whichever is the lesser amount, multiplied by the applicable county, [or] Baltimore City OR INCORPORATED MUNICIPALITY tax rate. In order to qualify for the tax credit a homeowner [shall have not attained the age of 60 as of July 1 of the taxable year for which the credit is